## ABSTRACT OF THE DISCLOSURE

A wound dressing is provided that serves a unique dual-purpose role. One surface of the dressing is comprised of a polyurethane foam and the other surface is comprised of a non-adherent thin-film of polydimethylsiloxane and polytetrafluoroethylene interpenetrating polymer networks ("IPN"). With the foam side of the dressing down against the wound, the product provides an adhesive surface for difficult fixation conditions. With the IPN side of the dressing against the wound, the dressing provides a non-adherent covering for fragile and sensitive wounds.